

**General Information**

Form IL-941-A, Illinois Yearly Withholding Income Tax Return, is a new form created as a result of recent legislation. Public Act 95-8 made significant changes to the Illinois Income Tax withholding law, which become effective January 1, 2008.

Under the new law, all taxpayers will be assigned to one of three due date schedules: semi-weekly, monthly, or annual. Return due dates remain quarterly and annually. Each year, we will tell you when your Payment Coupons (Form IL-501) are due and when to file your returns (Form IL-941 or IL-941-A) for the new tax year. You must use the due date schedule we assign to you.

Taxpayers who are assigned to the annual due date schedule should use this Form IL-941-A, Illinois Yearly Withholding Income Tax Return, to file and pay their withholding tax.

The payment and return due dates are determined by the total tax withheld during the "look-back" period, which is the one-year period ending on June 30 of the immediately preceding calendar year. For this first year, the look-back period is July 1, 2006, through June 30, 2007.

Taxpayers who, during the look-back period, reported

- more than \$12,000, are assigned to the semi-weekly due date schedule.
- more than \$1,000, but no more than \$12,000, are assigned to the monthly due date schedule.
- \$1,000 or less, are assigned to the annual due date schedule.

Note There are exceptions. New taxpayers are automatically assigned to the monthly due date schedule, as are those who would qualify for the annual due date schedule, but are not in good standing with the department.

The size of the coupon has changed. If you use a software package, check to make sure updates have been made.

Due Date Schedule

Annual	
You must	By
File and pay using EFTPS, TaxNet, FSET, EFT, or Form IL-941-A	January 31 of the following year for amounts withheld the entire preceding year

Who must file Form IL-941-A?

You must file Form IL-941-A if you paid wages, salaries, and gambling winnings that are subject to withholding and we assigned you to the annual due date schedule. If you have chosen the household employer's method, see Publication 121, Illinois Income Tax Withholding for Household Employees, for filing requirements.

When must I file and pay?

If we assigned you to the annual due date schedule, **do not** file Form IL-941. You must use Form IL-941-A to file and pay **annually**.

Note Tax is considered to be withheld on the day you pay the wages from which the tax is withheld.

How do I pay my withholding tax?

If we assign you to the annual due date schedule, you must make your payment with Form IL-941-A, by January 31 of the following year.

Note If your annual tax liability meets or exceeds \$200,000, you must use an electronic payment method.

May I file my return electronically?

Yes, you may file your return electronically using Direct Debit, which is a payment option available when you file electronically using **TaxNet** or Federal State Employment Tax (**FSET**).

For additional electronic payment information, visit our web site at **tax.illinois.gov**; call our EFT staff at **217 782-6257**; send a fax to them at **217 524-8282**; or write to Electronic Funds Transfer Division, Illinois Department of Revenue, PO Box 19015, Springfield, IL 62794-9015.

What if I do not file my return or pay the tax I owe by the due date?

You will owe a **late-filing penalty** if you do not file a processable return by the due date, and a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due. Also, you will not be allowed to use the annual due date schedule in the following year. In addition, a **bad check penalty** of \$25 will be assessed if you send a remittance to the department that is not honored by your financial institution. This penalty will be assessed in addition to any other penalty. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest.

For more information about penalties and interest, see Publication 103, Uniform Penalties and Interest.

**IL-941-A** Illinois Department of Revenue
Illinois Yearly Withholding
Income Tax Return

Complete all lines.

Tax year _____

Federal employer identification number _____

Seq. number _____

Business name _____

Number and street address _____

City _____ State _____ ZIP _____

(_____) _____
Daytime phone _____

We encourage you to use TaxNet or FSET. Visit tax.illinois.gov

Complete Lines 1 through 5, reporting the totals for the year.

- 1 Total compensation and gambling winnings subject to withholding. **1** _____
- 2 Illinois Income Tax required to be withheld. **2** _____
- 3 Withholding payments (electronic and IL-501 payment coupons) plus any overpayment from the previous Form IL-941. **3** _____
- 4 If Line 2 is greater than Line 3, subtract Line 3 from Line 2. This is your balance due. Make your remittance payable to "Illinois Department of Revenue." **4** _____
- 5 If Line 2 is less than Line 3, subtract Line 2 from Line 3. This is your overpayment. Claim it on your next Form IL-941-A. **5** _____

Check this box if you have **permanently** stopped withholding. ☐

Under penalties of perjury, I state that, to the best of my knowledge, this return is true, correct, and complete.

What must I do to correct an error on a Form IL-941-A that I have already filed?

You must file Form IL-941-A-X, Amended Illinois Yearly Withholding Income Tax Return, to correct an error on a Form IL-941 or IL-941-A that you have already filed. Do not complete another Form IL-941-A for the same year. If you do, we will send you a notice.

Where do I get help?

- Visit our web site at **tax.illinois.gov**
- Call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**
- Call our TDD (telecommunications device for the deaf) at **1 800 544-5304**
- Write to
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

Step-by-step Instructions

Step 1:

Write the year in which you withheld the taxes in the space provided. Write your federal employer identification number (FEIN), business name, and complete address.

Step 2:

Complete Lines 1 through 5.

Line 1 — Write the amount of wages, salaries, and gambling winnings subject to withholding during the year.

Line 2 — Write the amount of Illinois Income Tax that was required to be withheld from the payment amount shown on Line 1.

Line 3 — Write the amount you have already sent to us for this tax period. This includes electronic payments, payments remitted with a Payment Coupon, and any credit from your previous Form IL-941 or IL-941-A.

Line 4 — If Line 2 is greater than Line 3, subtract Line 3 from Line 2 and write the result. This is the amount you owe. Make your remittance payable to “**Illinois Department of Revenue**”. Write your FEIN, the year to which the payment applies, and the form number “IL-941-A” on your payment.

Line 5 — If Line 2 is less than Line 3, subtract Line 2 from Line 3 and write the amount of your overpayment. Include this amount on Line 3 of your next Form IL-941 or IL-941-A.

Note If you have permanently stopped withholding, you must mark the box below Line 5.

Step 3:

Sign your return. You must sign your full name, write your title (*e.g.*, owner, president), and write the date. If you do not do this, we cannot process your return and we may assess a penalty.

Mail your return and payment to:

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19447
SPRINGFIELD IL 62794-9447

See our web site for electronic filing and payment options.